

XVI Cash Receipts

"Cash Receipts" refers to coin, currency, checks, warrants, credit card transfers, and other negotiable instruments that are received in the agency for deposit. Agencies normally handle the following types of cash deposits:

- ✦ Deposits into Agency Trust Fund Cash;
- ✦ Deposits into Revolving Fund Cash; and
- ✦ Deposits into General Cash.

Section 8000 of the State Administrative Manual covers instructions and procedures for processing cash receipts in state agencies. This chapter further explains how those cash receipts are handled in CALSTARS. The scope of material includes types of cash; types of receipts and how they are recorded; how to prepare remittances and account for those remittances in CALSTARS; and other miscellaneous cash receipt procedures.

TYPES OF CASH

Cash may be held by the agency or held in the agency's fund at the State Treasurer's Office (STO). Cash may never be held in two places at the same time.

Cash Held by the Agency

Agency Trust Fund Cash

General Ledger Account (GLA) 1120, Agency Trust Fund Cash, is used in fiduciary funds. Agency Trust Fund Cash is never remitted to a fund in the State Treasury but is held in the agency's bank account. This cash may be recorded in CALSTARS as 0990, Fiduciary Funds Outside Centralized Treasury System. As an example, correctional institutions use Fund 0990 for their inmate trust accounts.

Office Revolving Fund Cash

GLA 1130, Revolving Fund Cash, is used to account for cash in the agency's Office Revolving Fund (ORF). The agency establishes this fund by filing a claim schedule against their primary support appropriation. Revolving Fund cash is periodically replenished in one of two ways: deposit of State Controllers Office (SCO) warrants issued as a result of claim schedules submitted to reimburse the Revolving Fund; or return of excess salary, expense and travel advances paid to employees. ORF monies are never remitted but remain a part of the agency's cash. In CALSTARS, the Office Revolving Fund is maintained using Fund 0998. See ORF Accounting in Volume 1, Chapter XIII.

General Cash

GLA 1110, General Cash, may be in any fund. All cash receipts deposited in the agency's general checking account, except for Agency Trust Cash and ORF Cash, are classified as General Cash. It is temporarily on deposit in the agency's bank account pending remittance to the STO or refund to payers.

Agency's General Checking Account

Most agencies have one checking account in an approved commercial bank. As cash is received, its purpose is identified and a deposit is made. For every deposit (except Agency Trust Fund and Revolving Fund), there is an entry to General Cash, GLA 1110.

Bank Reconciliation Activities

The beginning and ending balance of each GLA 1110 account is included on the monthly bank statement reconciliation. Deposits for Agency Trust Cash and Office Revolving Fund are usually (but not always) made into the same bank account as General Cash. The ending balance on the bank statement must reconcile to the agency's cash balances for each fund. The separation of the receipts by source of receipt is made in the agency's books.

SAM 8030.1 through 8034.3 discusses the general procedures for endorsing checks, depositing checks and when to notify the STO of large deposits. Also see Volume 1, Chapter XV, Bank Reconciliation.

Dishonored Checks

SAM Sections 10510 and 10511 provide two methods for accounting for dishonored checks. CALSTARS requires agencies to follow the first method outlined in SAM 10510: (a) adjust the nominal account and reimburse the bank for the dishonored check; and (b) establish a deferred receivable in GLA 1315, Accounts Receivable-Dishonored Checks. When a "good" check is received to replace the dishonored check, two transactions are also required: first, the receivable is liquidated; and second, the "good" cash is applied to the nominal account. See Volume 1, Chapter XVII, Dishonored Checks, for a description of the process and the transaction codes used.

Agencies with high volumes of dishonored checks may wish to summarize the daily entries. After the checks are bought back from the bank, a summary entry by receipt code and fund is prepared. A dummy document number may be entered in CALSTARS and detail records kept on file.

Cash Held by the STO**Cash in State Treasury**

General Ledger Account 1140-Cash in State Treasury is used in all funds and shows the actual cash balance in the State Treasury for each non-shared fund. This

EXHIBIT XVI-7 -- PAYROLL A/R EXAMPLE

STATE OF CALIFORNIA

NON-USPS—AGENCY COLLECTION ACCOUNTS RECEIVABLE

STD 995A (NEW 7-94)

*Complete and submit to: State Controller, PPSD - W-2 Unit***TAX YEAR COLLECTED****20nn**

Remittance Advice Number

Dated

352910**2/2/0n**

The following payments to clear Payroll Accounts Receivable have been submitted to the State Controller's Office on:

SOCIAL SECURITY NUMBER	EMPLOYEE NAME (First Initial, Middle Initial, Surname)	PAYMENT TYPE	PAY PERIOD OF A/R (Month/Year)	ISSUE DATE OF A/R (Month/Day/Year)	A/R NUMBER (5 Digits)	AMOUNT COLLECTED
535-36-9989	John A. Brown	6	10nn	12nnnn	09991	238.68
151-99-4444	Susan Price Johannas	6	10nn	12nnnn	09995	423.21

I certify that I am duly authorized by the herein named state agency to make this report and certification;
that data stated herein is correct, complete and in accordance with all laws and regulations.

REPORTING OFFICER'S SIGNATURE

DATE

09/30/02

TYPE OR PRINT NAME AND TELEPHONE NUMBER OF INDIVIDUAL COMPLETING THIS FORM

Cathy BellTELEPHONE NUMBER Include Area
Code or use CALNET)**(916) 445-1091**

FROM (Agency Name)

Department of Air Quality

Stale Dated Revolving Fund And General Cash Checks

The State's procedures for stale dated checks changed as of January 1, 1998. Revolving Fund and General Cash checks are considered stale dated if not cashed after one year. Agencies should review their K01 Report/Bank Reconciliation monthly and use the following procedures for stale dated checks.

Stale dated checks are canceled and remitted as escheat revenue in the fund from which they were drawn. The agency should send a stop payment notice to the State Treasurer's Office timed to arrive at the office at least one week prior to the end of the one-year period. This will prevent the payee from subsequently cashing the check.

Revolving Fund Checks

ORF advance checks which have not been cashed and were not scheduled for reimbursement through SCO can be canceled in CALSTARS. Use the original posting on the document file and refer to Volume 5 for the appropriate TC. ORF advance checks for travel claims or expense advances which have been reimbursed by the SCO must be remitted to the fund from which the warrant was drawn .

1. Cancel the stale dated Revolving Fund checks and write a check from the Revolving Fund payable to the State Treasurer's Office.

- a. TC 877 - To cancel stale dated Revolving checks (Fund 0998).
Dr 1130 Revolving Fund Cash
Cr 3110 Due to Other Funds (Subsidiary *nnnn0000*)

AND

- b. TC 418/421 - To record the check from ORF (Fund 0998) to the fund from which the ORF reimbursement warrant was drawn.
Dr 3110 Due to Other Funds (Subsidiary *nnnn0000*)
Cr 1130 Revolving Fund Cash

NOTE: In 1.a. and 1.b., above, the first four digits (*nnnn*) of the subsidiary should be the fund from which the ORF reimbursement warrant check was drawn.

If the OC Table Checkfile Indicator is set to **Y**:

- c. Reconcile the stale dated checks off of the check file using Command **A.2**.

2. When SCO records the receipt to the fund from which the ORF reimbursement warrant was drawn:

TC 136 - To record receipt as escheat revenue to the fund from which the ORF reimbursement warrant was drawn.

Dr 1140 Cash in State Treasury
Cr 8000 Revenue/Operating Revenue (Source Code 161000)

NOTE: A subsidiary record for the escheat revenue account should be established to identify the original check payee. This record provides verification if payment is subsequently requested by the payee.

General Cash Checks

1. Cancel the stale dated General Cash check and write a check from General Cash payable to the State Treasurer's Office.

- a. TC 873 - To cancel stale dated General Cash checks and record escheat revenue.

Dr 1110 General Cash
Cr 8000 Revenue/Operating Revenue (Source Code 161000)

AND

- b. TC 171/173 - To remit the check to the SCO.

Dr 1150 Cash in Transit
Cr 1110 General Cash

If the OC Table Checkfile Indicator is set to Y:

- c. Reconcile the stale dated checks off of the check file using Command **A.2**.

2. When SCO records the receipt:

TC 172 - To record the SCO cash receipt.

Dr 1140 Cash in State Treasury
Cr 1150 Cash in Transit

NOTE: A subsidiary record for the escheat revenue account should be established to identify the original check payee for verification should payment be subsequently requested.

If The Check Payee Requests Payment Within Two Years After The Receipt Was Recorded By The SCO

The agency must submit a revenue refund claim schedule with the check payee as the vendor. For those amounts credited in the current fiscal year, the claim schedule shall be filed against the current year revenue account. For those

amounts credited in a prior fiscal year, the claim schedule shall be filed against the prior year revenue account.

TC 270/271 - To return those funds deposited in the escheat revenue account to the original check payee.

Dr 8000 Revenue/Operating Revenue (Source Code 161000)

Cr 3021 Claims in Process

EXHIBIT XVI-19
STALE DATED CHECKS
UNCLAIMED TRUST - REVOLVING FUND CASH

ACCOUNTING EVENT	TRANS CODE		GL IMPACT																	
	AUTO	MANUAL	DR	CR																
1. Cancel Stale dated Revolving Fund check		877	1130	3110																
2. Record check from ORF to fund from which ORF reimbursement was drawn	421	418	3110	1130																
3. Record Controller's receipt		136	1140	8000																
4. If payee requests payment: Record revenue refund claim schedule	271	270	8000	3021																
CALSTARS system generated transaction		360	3021	3020																
Claim paid by SCO - CD102		252	3020	1140																
Fund 0998																				
<table><tr><td colspan="2">1130 ORF Cash</td><td colspan="2">3110 Due to</td></tr><tr><td>(1) 100</td><td>100 (2)</td><td>(2) 100</td><td>100 (1)</td></tr></table>					1130 ORF Cash		3110 Due to		(1) 100	100 (2)	(2) 100	100 (1)								
1130 ORF Cash		3110 Due to																		
(1) 100	100 (2)	(2) 100	100 (1)																	
Fund from which ORF reimbursement was drawn																				
<table><tr><td colspan="2">1140 CIST</td><td colspan="2">3020 Claims Filed</td><td colspan="2">3021 Claims in Proc</td><td colspan="2">8000 Revenue</td></tr><tr><td>(3) 100</td><td>100 (4c)</td><td>(4c) 100</td><td>100 (4b)</td><td>100 (4b)</td><td>100 (4a)</td><td>(4a) 100</td><td>100 (3)</td></tr></table>					1140 CIST		3020 Claims Filed		3021 Claims in Proc		8000 Revenue		(3) 100	100 (4c)	(4c) 100	100 (4b)	100 (4b)	100 (4a)	(4a) 100	100 (3)
1140 CIST		3020 Claims Filed		3021 Claims in Proc		8000 Revenue														
(3) 100	100 (4c)	(4c) 100	100 (4b)	100 (4b)	100 (4a)	(4a) 100	100 (3)													

EXHIBIT XVI-20
STALE DATED CHECKS
UNCLAIMED TRUST - GENERAL CASH

ACCOUNTING EVENT	TRANS CODE		GL IMPACT					
	AUTO	MANUAL	DR	CR				
1. Cancel Stale dated General Cash check		873	1110	8000				
2. Remit check to SCO	173	171	1150	1110				
3. Record Controller's Receipt		172	1140	1150				
4. If payee requests payment:								
Record revenue refund claim schedule	271	270	8000	3021				
CALSTARS system generated transaction		360	3021	3020				
Claim paid by SCO - CD102		252	3020	1140				
General Cash Fund								
<table><tr><td><div>1110 Gen Cash</div><div>(1) 100 100 (2)</div></td><td><div>1140 CIST</div><div>(3) 100 100 (4c)</div></td><td><div>150 Cash in Transit</div><div>(2) 100 100 (3)</div></td><td><div>3020 Claims Filed</div><div>(4c) 100 100 (4b)</div></td></tr></table>					<div>1110 Gen Cash</div> <div>(1) 100 100 (2)</div>	<div>1140 CIST</div> <div>(3) 100 100 (4c)</div>	<div>150 Cash in Transit</div> <div>(2) 100 100 (3)</div>	<div>3020 Claims Filed</div> <div>(4c) 100 100 (4b)</div>
<div>1110 Gen Cash</div> <div>(1) 100 100 (2)</div>	<div>1140 CIST</div> <div>(3) 100 100 (4c)</div>	<div>150 Cash in Transit</div> <div>(2) 100 100 (3)</div>	<div>3020 Claims Filed</div> <div>(4c) 100 100 (4b)</div>					
<table><tr><td><div>3021 Claims in Proc</div><div>(4b) 100 100 (4a)</div></td><td><div>8000 Revenue</div><div>(4a) 100 100 (1)</div></td></tr></table>					<div>3021 Claims in Proc</div> <div>(4b) 100 100 (4a)</div>	<div>8000 Revenue</div> <div>(4a) 100 100 (1)</div>		
<div>3021 Claims in Proc</div> <div>(4b) 100 100 (4a)</div>	<div>8000 Revenue</div> <div>(4a) 100 100 (1)</div>							

Sales Tax

Agencies are required to collect sales tax on publications or other goods sold to the public. Normally the sales tax is a specified item on the purchase receipt or invoice. That amount must be accounted for separately from the sale item. CALSTARS uses GLA 3110-Due to Other Funds or Appropriations as the liability account for the sales taxes collected and due. Annually (sometimes quarterly) this entry is liquidated and payment is made to the Board of Equalization.

Cash Shortages

SAM Sections 8070 - 8072.3, 10411 and 10613 provide information about Cash Shortages. CALSTARS agencies account for cash shortages in GLA 1316-Accounts Receivable Cash Shortages. When the cash has been recovered, two transactions are used, one transaction liquidates the receivable and the other transaction applies the cash recovery. When authority is obtained to "write off" the cash shortage, only the receivable is liquidated.

Cash Overages

Occasionally an excess of cash will occur when the cashier compares money collected against receipts. GLA 3710-Cash Overage is used for this situation. If the type of cash receipt is unknown, the overage is remitted as Revenue. If the type is known, the overage is remitted as that type. For example, if the cashier collected only scheduled reimbursements the day of the overage, the amount is remitted as scheduled reimbursements.

CASH RECONCILIATIONS

Several monthly cash reconciliations should be made:

Monthly receipts and disbursements for the bank reconciliation must tie to Report H06 - Cash Receipts and Disbursements Register.

Using the G01 Reports, make the following checks:

- ✪ GLA 1110-Unremitted Cash less GLA 3730-Uncleared Collections less GLA 3400-Advanced Collections less GLA 3110-(sales tax portion), must equal the total of Unremitted Cash balances from all SCO reconciliations. All monthly reconciliation sheets and DB1 or DB2 reports should balance. (GLA 3710 for Cash Overages and Shortages - Cash Overages are reclassified as revenue and are not on the DB1 Report.)
- ✪ GLA 1110-Unremitted Cash must agree with the ending cash balance of the bank reconciliation for each fund.

- ✧ GLA 1150-Cash in Transit must agree with the total cash in transit balances on all SCO reconciliations and the total of open remittance advices.
- ✧ Office Revolving Fund (ORF) cash from the bank reconciliation must agree with either the GLA 1130-Revolving Fund Cash balance in Fund 0998 (ORF) or the Cash Balance Book if ORF is not maintained in CALSTARS.

Payroll Accounts Receivable Reconciliations

Payroll Accounts Receivables should be reconciled monthly with the Agency Personnel Office records. A document report or agency listing of outstanding payroll A/R balances should be sent to the Agency Personnel Office monthly to assist in this reconciliation.

Agencies may use the D04, Receivable Status Report, for reconciliation or develop any format that meets their needs. Regardless of the format selected, these elements must be recorded on the reconciliation:

EMPLOYEE NAME	From the D04 Report.
A/R NUMBER	From either the SCO or the D04 Report.
CALSTARS BALANCES	From the D04 Report.

Agencies with reconciling items should research and document why their records do not agree with the SCO's. Listed below are some questions to ask:

- ✧ Has money been cleared and remitted, but not processed by SCO?
- ✧ In which Fiscal Month was the remittance posted?
- ✧ Was money remitted to the wrong Payroll Account Receivable?
- ✧ Was too much money remitted to the correct Payroll Accounts Receivable?
- ✧ Was the Payroll Account Receivable cleared and remitted directly, rather than against the Payroll Account Receivable as it was established?
- ✧ Have all remittances been posted?

Reconciliation Of Advance Collections

When an agency remits advance collections to the SCO, an account is created in the SCO's records. This account must be reconciled monthly. GLA 3400 in CALSTARS must be reconciled with the agency's Advance Collections Accounts at the SCO.

If the advance collection is remitted to a non-shared special fund, use the SCO report entitled Fund Reconciliation Report (FC-320-35-P). (See Exhibit XVI-21.) If the advance collection is to a shared fund like the General Fund, use the Selected Accounts Report (FC-320-23-P). (See Exhibit XVI-22.)

The Fund Reconciliation Report is automatically distributed monthly with the SCO balances. However, the Selected Accounts Report will not be sent unless the agency submits a written request to the SCO. This request must include the fund and general ledger accounts and must specify that the agency needs the report on a monthly basis.

Use the General Ledger Account Reconciliation (CALSTARS 104) form, shown in Exhibit XVI-23, to complete the reconciliation, as described below:

1. Identify fund, general ledger and month being reconciled.
2. Write the Ending Balance on the line 'Balance per SCO' for the identified general ledger account from the Fund Reconciliation Report (FC-320-35-P) or the Amount 4 column of the Selected Accounts Report (FC-320-23-P).
3. Identify Unremitted Cash by reviewing the H03 Report, General Cash Receipts and Disbursements Register; and H05 Report, SCO Remittance Advice Worksheet. Refer to the "Special Considerations" section at the beginning of this section.
4. Identify Cash in Transit by reviewing remittances sent but not receipted by SCO. List outstanding remittances by RA number. Treat these items as additions (+), as they will increase Advance Collections.
5. If claim schedules are prepared against this account, identify Claims Filed by reviewing schedules that have been submitted but not paid by SCO. List outstanding schedules by schedule number. Treat these items as reductions (-), as they will decrease Advance Collections. The DB1 Report may be used to identify outstanding claim schedules.
6. List any outstanding correction letters or identified SCO errors in the 'Adjustment to SCO Accounts' lines.
7. Total items 2 through 6 above to determine the SCO Adjusted Balance.
8. Post 'Balance Per CALSTARS' from the G01, Trial Balance of General Ledger Accounts Report, or S01, Subsidiaries on File Report, as appropriate.
9. Enter each reconciliation adjustment in 'Adjustments to CALSTARS'. Items that increase cash are treated as a plus (+) and items that decrease cash are treated as a minus (-).
10. Total 7 and 8 above to determine 'CALSTARS Adjusted Balance'.
11. The SCO Adjusted Balance and the CALSTARS Adjusted Balance should be the same. If not, all reconciliation adjustments have not been identified. Continue the review until the balances are the same. A HG1, General Ledger Analysis Report, may be used to help identify adjusting items.
12. Both the person performing the reconciliation and the reviewer should sign and date the form.

EXHIBIT XVI-21

FC32035P 9990

MAIL CODE: 9990

REPORT NO: FC-320-35-P

FUND: 0011000 CLEAN AIR FUND

ACCOUNT NBR

TITLE

DATE POSTING REF -----DESCRIPTION-----

STATE CONTROLLERS OFFICE

FUND RECONCILIATION REPORT

PERIOD ENDING 12-31-1997

BEGIN BAL

DEBITS

CREDITS

ENDING BAL

PAGE NO: 208

PROCESS DATE: 12-31-1997

1140	CASH IN STATE TREASURY	1,584.54			
12-17-1997	29-0028766			1,000.00	
1140	ACCOUNT TOTAL	1,584.54		1,000.00	584.54
1210	DEPOSITS IN SMIF	1,499,000.00			
12-17-1997	29-0028766		1,000.00		
1210	ACCOUNT TOTAL	1,499,000.00	1,000.00		1,500,000.00
3410	REVENUE COLLECTED IN ADVANCE	174,818.50-			
3410	ACCOUNT TOTAL	174,818.50-			174,818.50-
5510	FUND EQUITY-APPROPRIATED	2,159,791.69			
5510	ACCOUNT TOTAL	2,159,791.69			2,159,791.69
5530	FUND EQUITY-UNAPPROPRIATED	1,183,867.86-			
5530	ACCOUNT TOTAL	1,183,867.86-			1,183,867.86-
6030	APPROPRIATIONS	2,159,791.69-			
6030	ACCOUNT TOTAL	2,159,791.69-			2,159,791.69-
8000	REVENUE OR OPERATING INCOME	197,597.50-			
8000	ACCOUNT TOTAL	197,597.50-			197,597.50-
9010	STATE OPERATIONS	102,777.23			
9010	ACCOUNT TOTAL	102,777.23			102,777.23
9892	PRIOR YEAR INCOME ADJUSTMENTS	46,077.91-			
9892	ACCOUNT TOTAL	46,077.91-			46,077.91-
	FUND TOTAL		1,000.00	1,000.00	

EXHIBIT XVI-22

USER:CA11

STATE CONTROLLERS OFFICE

PAGE NO: 427

REPORT NO: FC-320-23-P

SELECTED ACCOUNTS REPORT

PROCESS DATE: 12-31-1997

PERIOD ENDING 12-31-1997

FUND	AGCY	FY	REF/ITM	FED	CTLG	CA	PG	EL	CMP	TSK	T	SCRFND	ACCOUNT	DATE	R/T	TC	DOC	NBR	ENCUMBRANCE	REVERSION
															ENACTMENT				AVAIL.	DATE
															YEAR	CHAPTER		STATUTE		DATE
													AMOUNT 1		AMOUNT 2			AMOUNT 3		AMOUNT 4

FUND TITLE	GENERAL FUND
ACCOUNT TITLE	DEPT OF AIR QUALITY

0001000 0000 0000	G	34100999000 09-25-1997 E			
		8,309,260.00-	3,335,821.00	15,780.00-	4,989,219.00-

EXHIBIT XVI-23

CALSTARS 104

(New 9/00)

STATE OF CALIFORNIA

CALSTARS GENERAL LEDGER ACCOUNT RECONCILIATION

<u>ORG</u>	<u>FUND</u>	<u>GL</u>	<u>AS OF (DATE):</u>	<u>Amount</u>
Balance per SCO: <i>(use actual sign)</i> (from Agency and Fund Reconciliation Report or Selected Account Report)				_____
Unremitted Cash: <i>(H03/H05)</i>				_____
Cash in Transit: (Review remittances sent to SCO but not received by month-end)				
RA# _____				_____
_____				_____
_____				_____
Claims Filed: <i>(DB1)</i> (Review claim schedules submitted to SCO but not paid)				
Sch# _____				_____
_____				_____
_____				_____
Adjustments to SCO accounts:				
			<u>DATE</u> <u>CORRECTED</u>	
_____			_____	_____
_____			_____	_____
_____			_____	_____
SCO ADJUSTED BALANCE				=====
Balance Per CALSTARS: <i>(G01/S01)</i>				_____
Adjustments to CALSTARS				
			<u>DATE</u> <u>CORRECTED</u>	
_____			_____	_____
_____			_____	_____
_____			_____	_____
_____			_____	_____
CALSTARS ADJUSTED BALANCE				=====
_____ <i>Performing Signature</i>			_____ <i>Date</i>	
_____ <i>Reviewing Signature</i>			_____ <i>Date</i>	

ADVANCE COLLECTION PROCEDURES

Cash received for revenue or reimbursements not yet earned must be accounted as GLA 3400, Advance Collections. After the revenue or reimbursement is earned, an entry is made crediting a revenue or reimbursement account and debiting GLA 3400.

Revenue is placed in the Advance Collections Account if it is to be earned in a subsequent fiscal year. At the time the Revenue is earned, the Revenue Account is credited for the earned amount. **Reimbursements** are placed in Advance Collections until they are earned. This may be before or after July 1. At the time the reimbursement is earned, reimbursements are credited and Advance Collections are debited.

There are two series of accounting events available for recording advance collections. The first series of accounting events is used when the money is remitted prior to being earned as revenue or reimbursements. The second series is used when the money is remitted after it is recognized as being earned. Each series is presented below.

Special Considerations:

When advance collections are remitted **prior** to being earned, a Transaction Request (Form CA504) must be sent to the SCO at a later date (when the advance collections are earned) to reclassify the advance collection to a revenue or a reimbursement. The resulting SCO Journal Entry must then be posted to CALSTARS.

When advance collections are remitted **after** being earned, agencies must manually track the unremitted cash until it is remitted. This causes a special problem when the monies are reclassified in CALSTARS from advance collections to revenue or reimbursements. The transaction codes used (TC 184 or TC 164) are not posted to the H03/H05 reports. Since the H03/H05 reports are not cumulative and the reclassification from GLA 3400 to GLAs 8000 or 8100 are not reflected on subsequent reports, agencies must manually post these transactions to the reports and to the working papers used to determine the remittance amounts.

Unearned Advance Collections Remitted

1. Advance collection received.

The subsidiary code is used to identify Revenue (3410nnnn), Reimbursements (3420nnnn) or Operating Revenue (3430nnnn) when posting to Advance Collections. For further information on subsidiary codes, review Volume 1 Chapter V, General Ledger Account Structure.

TC 109 Rec Receipt of Advance Collection
Dr. 1110 General Cash
Cr. 3400 Advance Collections

2. Deposited check dishonored by the bank.

TC 450 Rec Dishonored Check-Defer Advance Coll-Man Check
Dr. 3400 Advance Collections
Cr. 1110 General Cash

-AND-

TC 436 Establish Account/Receivable - Dishonored Checks
Dr. 1315 Accounts Receivable Dishonored Checks
Cr. 1600 Provision For Deferred Receivables

3. Advance collection remitted to the STO.

TC 188 Remit Advance Collections (3400) To Treas-Auto Ck
Dr. 1150 Cash in Transit to State Treasury
Cr. 1110 General Cash

-OR-

TC 145 Remit Advance Collections (3400) to Treas-Manual Ck
Dr. 1150 Cash in Transit to State Treasury
Cr. 1110 General Cash

4. State Controller's Office receipt of the advance collection.

TC 147 Record SCO Receipt of Remit-Advance Collections (3400)
Dr. 1140 Cash in State Treasury
Cr. 1150 Cash in Transit to State Treasury

5. Record Revenue/Reimbursement as earned.

Agency sends a Transaction Request (CA504, Exhibit XIII-24) to SCO requesting transfer of the applicable amount to Revenue or Reimbursements. The resulting SCO Journal Entry is posted as follows:

TC 193 Rec Portion of Adv Earned as Revenue - Remitted
Dr. 3400 Advance Collections
Cr. 8000 Revenue/Operating Revenue

-OR-

TC 192 Rec Portion of Adv Earned as Reimb - Remitted
Dr. 3400 Advance Collections
Cr. 8100 Reimbursements

6. Schedule return of advance collection.

An automated Claims Filed transaction, TC 360 (not shown) is also generated.

TC 296 Schedule (Auto) Return of Advance Collections

Dr. 3400 Advance Collections

Cr. 3021 Claims in Process **-OR-**

TC 297 Schedule (Manual) Return of Advance Collections

Dr. 3400 Advance Collections

Cr. 3021 Claims in Process

EXHIBIT XVI-24

STATE OF CALIFORNIA OFFICE OF THE STATE CONTROLLER															TRANSACTION REQUEST				PAGE 1 OF 1																																																																																
<div style="display: flex; justify-content: space-between;"> <div style="width: 30%;"> STATE CONTROLLER'S USE ONLY DOCUMENT NO. _____ DATE C C Y Y M M D D _____ MSG Code _____ </div> <div style="width: 30%; text-align: center;"> STATE CONTROLLER'S USE ONLY TC Code _____ VERIFIED BY: _____ DATE: _____ </div> </div>																																																																																																			
Agency: Department of Air Quality										Address: 99 East First Street										Agency Document Number G99-05:																																																																															
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TYPE OF TRANSACTION: Transfer of Earned Revenue Collected in Advance

LEGAL AUTHORITY AND REASON FOR REQUEST:

In accordance with SAM Section 10525, Please transfer revenue collect in advance to revenue earned.

Remitted on CR 42694, 6/25/9x

Note: Actual size is 14" x 8 1/2" paper

I hereby certify under penalty of perjury that I am duly appointed, qualified, and acting officer of the herein named State agency, department, board, commission, office, or institution, that the within transfer is in all respects true, correct, and in accordance with all applicable provisions or restrictions in the Budget Act, Federal Regulations, or other statute pertaining to the particular appropriation.

AUTHORIZED SIGNATURE: Lois ISA Accountant

CONTACT PERSON: Lois ISA Accountant

PHONE FOR CONTACT: 445-1091 DATE: 8/2/9x

NOT TO BE USED AS A CONTROLLER'S REMITTANCE ADVICE

Advance Collections Remitted After Being Recognized As Earned

1. Advance collection received.
(Same TC whether remitted or not.)
2. Deposited check dishonored by the bank.
(Same TCs whether remitted or not.)
3. Record Revenue/Reimbursement as earned.
The following TCs do not post to the H03/H05. Agencies should use caution when remitting monies that were recorded in prior months. Refer to the "Special Considerations" section at the beginning of this section.

TC 184 Rec Portion of Adv Earned as Revenue-Not Remitted
Dr. 3400 Advance Collections
Cr. 8000 Revenue/Operating Revenue

-OR-

TC 164 Rec Portion of Adv Earned as Reim - Not Remitted
Dr. 3400 Advance Collections
Cr. 8100 Reimbursements

4. Remit Revenue/Reimbursement to the State Treasury.

TC 171 Rec Remittance of General Cash to Treasury-Man Ck
Dr. 1150 Cash in Transit to State Treasury
Cr. 1110 General Cash

-OR-

TC 173 Rec Remittance of General Cash to Treasury-Auto Ck
Dr. 1150 Cash in Transit to State Treasury
Cr. 1110 General Cash

5. State Controller's Office records receipt of Revenue/Reimbursement.

TC 172 Record SCO receipt of Cash Transmittal
Dr. 1140 Cash in State Treasury
Cr. 1150 Cash in Transit to State Treasury